भारत सरकार GOVERNMENT OF INDIA
वित्त मंत्रालय MINISTRY OF FINANCE
राजस्व विभाग DEPARTMENT OF REVENUE
केन्द्रीय अप्रत्यक्ष कर और सीमा शुल्क बोर्ड
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
आयुक्त का कार्यालय OFFICE OF THE COMMISSIONER
केन्द्रीय कर एवं केन्द्रीय उत्पाद शुल्क CENTRAL TAX & CENTRAL EXCISE
केन्द्रीय राजस्व भवन, CENTRAL REVENUE BUILDING
आई .एस .प्रेस रोड, कोच्चि, I.S. PRESS ROAD, KOCHI-682 018
E-mail: cexcochi@nic.in Fax: 0484-2390608 Phone: 0484-2390404

GEXCOM/II/(12)/3/2020-ESTT **Date: *As E-signed***

TIME BOUND

Sub: Promotion Examination of Tax Assistant of Central Tax, Central Excise and Customs, to the grade of Executive Assistant, for the Year 2026-27 - Reg.

The next Departmental Examination for promotion of Tax Assistants (TA) to the grade of Executive Assistants (EA) of Central Tax, Central Excise and Customs is scheduled to be conducted from 11.03.2026 to 13.03.2026. The schedule of the examination is furnished below:

Sl. No.	Subject	Duration	Date	Time	Pass Marks
1.	**Paper I**: Customs Law and Procedures (with books)	3 hours	11/03/26 Wednesday	10.00 hrs. to 13.00 hrs	50/100
2.	**Paper II**: Goods & Services Tax Law and Procedures (with books)	3 hours	11/03/26 Wednesday	14.00 hrs. to 17.00hrs	50/100
3.	**Paper III**: Computer Application and use of Internet (Theory and Practical) *	3 hours	12/03/26 Thursday	10.00 hrs. to 13.00 hrs	50/100
4.	**Paper IV**: Administration (with book Except for Conduct rules)	3 hours	12/03/26 Thursday	14.00 hrs. to 17.00hrs	50/100
5.	**PAPER V:** Economic and Commercial Geography and General Knoweldge	3 hours	13/03/26 Friday	10.00 hrs. to 13.00 hrs	50/100

	(without books)				
6.	**PAPER VI**: Hindi	3 hours	13/03/26 Friday	14.00 hrs. to 17.00hrs	50/100

**** The theory examination in Computer Application (Paper III) will be conducted from 10.00 hrs. to 11.30 hrs. on 12.03.2026. The practical examination is for one hour and 30 minutes duration i.e., from 11.30 hrs. to 13.00 hrs. on the same date i.e., 12.03.2026 immediately after the completion of theory examination***.

2. As per the Departmental Examination (Central Tax, Central Excise, Customs and Narcotics) Rules, 2024, only those officers who have completed at least 50% of the qualifying service for promotion to any higher grade as prescribed in the relevant recruitment rules shall be eligible to appear in the departmental promotion examination, subject to the provisions of rule 8.

3. The officers from Kochi Commissionerate & CCO, who are eligible and willing to write the above examinations, may submit their written willingness to this office latest by **13.02.2026**. The candidates are also requested to provide their @gov.in mail ID, Date of Birth and mobile number. It is informed that no requests for appearing in the examination after the prescribed date will be entertained by this office.

4. Those candidates who have passed their Matriculation or an equivalent or higher examination with Hindi as one of the main subjects are exempted from taking examination in Hindi. Such candidates have to submit their request for exemption along with the relevant certificates (Xerox copy). Candidates who do not submit their relevant certificates along with their willingness will not be exempted from Hindi Examination.

5. The syllabus for the examination is enclosed as annexure to this letter. If any officer requires the Hindi version of the question paper he/she may specifically request for the same in his/her application.

Digitally signed by
Maya Kurian
Date: 04-02-2026
11:24:41

Encl: As above

(Maya Kurian)
Deputy Commissioner (P&V)

Copy submitted to:

1. **The Chief Commissioner of Central Tax, Central Excise and Customs, Thiruvananthapuram Zone.**
2. **The Commissioner of Central Tax and Central Excise, Kochi**

3. The Additional Director General, NACIN/ DGGI/ DRI, Kochi

Copy to:

1. **The Deputy / Assistant Commissioner, All divisions Kochi Commissionerate for circulating the same to eligible officers.**
2. **All Section Heads in Central Tax and Central Excise Hqrs. Office, Kochi**
3. **The Superintendent (Systems), Central Tax and Central Excise Hqrs. Office, Kochi – for uploading in website**
4. **The Superintendent (Headquarters), Central Tax and Central Excise Hqrs. Office, Kochi**
5. **Notice Board.**

CONFIRMATION EXAMINATION OF DIRECT RECRUIT EXECUTIVE ASSISTANT OF CENTRAL TAX, CENTRAL EXCISE AND CUSTOMS AND PROMOTION EXAMINATION OF TAX ASSISTANT OF CENTRAL TAX, CENTRAL EXCISE AND CUSTOMS	
PAPER-I CUSTOMS LAW AND PROCEDURES (WITH BOOKS) (Time allowed: 3 hours) (Max marks: 100)	1. Customs Act, 1962 (52 of 1962) and the rules and regulations made there under. 2. Customs Tariff Act, 1975 (51 of 1975). 3. CBIC's Customs Manual (Latest Edition).
PAPER-II GOODS & SERVICES TAX LAW AND PROCEDURES (WITH BOOKS) (Time allowed: 3 hours) (Max marks: 100)	1. Central Goods and Services Tax Act, 2017. 2. Integrated Goods and Services Tax Act, 2017. 3. Union Territory Goods and Services Tax Act, 2O17. 4. Goods and Services Tax (Compensation to States) Act, 2017. 5. Central Goods and Services Tax Rules, 2017. 6. Integrated Goods and Services Tax Rules, 2017.
PAPER-III COMPUTER APPLICATION AND USE OF INTERNET (THEORY AND PRACTICAL) (Time allowed: 3 hours) (Max marks: 100)	1. OVERVIEW OF HARDWARE AND SOFTWARE a) Basics of input devices b) Basics on output devices c) Basics of CPU d) Basics of software 2. WINDOWS INCLUDING: 1) Logging into Windows 2) Use of Passwords 3) Shutting down and using of CTRL – ALT – DEL 4) Desktop including customization and screen saver 5) Taskbar 6) Windows Explorer 7) Use of Find or Search 8) Using various external storage devices 3. MS OFFICE - MS WORD, MS EXCEL AND MS POWERPOINT A. MS WORD INCLUDING: 1) Creating a new document

	2) Basic formatting including bullets and numbering, Header & Footer 3) Find and Replace 4) Auto correct, spell check and corrections in track changes mode 5) Saving documents 6) Sending documents through mail and external drives 7) Printing documents including print preview and layout 8) Help menu 9) Table insertion 10) Mail merger B. MS EXCEL INCLIDING: 1) Introduction to Excel 2) Creating simple worksheet 3) Relation between cells, use of $ sign 4) Basic functioning 5) Simple functions and calculations 6) Saving / printing of documents 7) Print preview C. MS POWERPOINT: 1) Introduction of PowerPoint 2) The power point screen 3) The auto content wizard 4) The slide views-an overview 5) Using the slide views 6) Customizing slide structure 7) Adding text to slides 8) Moving through presentations 9) Inserting and deleting slides 10) Inserting pictures 11) Printing 12) Running a presentation D. INTERNET INCLUDING: 1) Use of webmail including attachment and download of files 2) Browsing including searches.

PAPER-IV ADMINISTRATION (WITH BOOK EXCEPT FOR CONDUCT RULES) (Time allowed: 3 hours) (Max marks: 100)	1. Fundamental Rules and Supplementary Rules. 2. Central Civil Services (Classification, Control and Appeal) Rules, 1965. 3. Central Civil Services (Conduct) Rules, 1964. 4. Central Civil Services (Leave) Rules, 1972. 5. General Provident Fund (Central Services) Rules, 1972. 6. General Financial Rules, 2017. Note: The question will be designed to test the candidate's ability to refer intelligently to the books and to apply the rules and regulation to practical cases. For this purpose, the paper will contain questions on the practical aspect of the work, for example, preparation of pay or travelling allowance bill, contingent bill, calculation of leave due, joining time etc.
PAPER-V ECONOMIC AND COMMERCIAL GEOGRAPHY AND GENERAL KNOWELDGE (WITHOUT BOOKS) (Time allowed: 3 hours) (Max marks: 100)	1. Simple questions on commercial geography. 2. A short essay or a draft on a set subject. 3. Making a precis or a passage not exceeding 400 words.
PAPER-VI HINDI (Time allowed: 3 hours) (Max marks: 100)	1. Translation of a passage from English to Hindi and from Hindi to English. 2. Correction of sentences and giving Hindi words equivalents for English words 3. Answer from the Hindi Passage. 4. Comprehension of petitions and documents written in manuscripts in Hindi. 5. Official Language Act, 1963 (19 of 1963). 6. Official Language Rules, 1976.